



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

SECOND NOTICE

Monthly Informational Returns Required for Secondary Wholesalers of Cigarette and Other Tobacco Product Taxes

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The Michigan Tobacco Products Tax Act 327 of 1993 was amended on January 9, 2009. This amendment requires the filing of a monthly informational return by all licensed secondary wholesalers to report, for each place of business, all purchases and sales of cigarettes and other tobacco products beginning January 9, 2009.

The informational return for secondary wholesalers of cigarette and other tobacco products will be available on line for electronic filing by **April 20, 2009**. The informational return must be completed and electronically filed by **June 30, 2009**. Internet access is required to complete and submit this return.

Electronic Filing Requirements

To file electronically, you must establish an account, User ID and password. Enclosed is a *Tobacco Products Tax Electronic Filing Application* (Form 4154) that must be completed and returned to the Michigan Department of Treasury **no later than April 30, 2009**. Form 4154 can be faxed to (517) 636-4631 or mailed to the address on the application. If you currently have an account, User ID and password, you do not need to submit Form 4154.

The electronic filing system is available at **www.michigan.gov/tobaccotaxes**. Additional filing information and web-based training will be provided as it becomes available.

Reporting Requirements

The electronic informational return requires a licensed secondary wholesaler to report by invoice number all purchases and sales of cigarette and other tobacco products for each place of business in the preceding calendar month. Federal Employee Identification Numbers (FEINs) of the companies that cigarette and tobacco products are purchased from and sold to must be reported.

Additionally, the following information must be reported:

- Wholesale price paid for each tobacco product other than cigarettes purchased.
- Wholesale price charged for all tobacco products other than cigarettes sold.
- Quantity of cigarettes purchased, including pack size.

Informational returns are due on or before the 20th of each calendar month. Treasury will grant a filing extension for January, February, March, April, and May 2009 returns until June 30, 2009.

An informational return must be filed even if no sales or purchases occurred in a preceding calendar month. Informational returns that are not filed, **or filed late**, may be subject to a penalty of \$10 per day up to \$400.

Additional information will be provided on Michigan Department of Treasury's Web site at **www.michigan.gov/tobaccotaxes** as it becomes available. Visit Treasury's Web site for updates or contact the Tobacco Tax Unit at (517) 636-4630 if you have any questions.

Enclosure